

SOUTHERN FOREST EXPERIMENT STATION

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TAXES ON FOREST PROPERTY IN NINE SELECTED COUNTIES OF
ALABAMA, 1937-40, AND IN SEVEN SELECTED COUNTIES OF
MISSISSIPPI, 1936-40

By

Ronald B. Craig, Associate Forest Economist
Southern Forest Experiment Station

The Occasional Papers of the Southern Forest Experiment Station present information on current Southern forestry problems under investigation at the Station. In some cases these contributions were first presented as addresses to a limited group of people, and as "occasional papers" they can reach a much wider audience. In other cases, they are summaries of investigations prepared especially to give a report of the progress made in a particular field of research. In any case, the statements herein contained should be considered subject to correction or modification as further data are obtained.

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Foreword

This report presents data on ad valorem taxes on forest property in Alabama and Mississippi, dealing with both current and recent levies. It is the second release in a series of progress reports, the purpose of which is to present up-to-date information on the general level of assessment and taxation of forest lands in the states of the lower South. The first release (Occasional Paper No. 89 and Supplement) concerned taxes in Mississippi for the period 1936-39. Other states will be brought within the scope of the study as rapidly as possible and annual tax data for each state will be reported.

The Division of Forestry, Alabama Department of Conservation, provided cooperation in both field and office in assembling the data for that State. Information was obtained from local tax records in nine counties selected as representative of forest cover and ownership conditions in all parts of the State (fig. 1). This information has been condensed into one table (table 1), which shows, for the nine counties as a whole and for each county separately, the average assessed values, and the average ad valorem property taxes levied for State, county, and school purposes, per acre of forest land and timber, in the period 1937-40. Also shown are the respective annual indices, derived from an index base that takes the average of the three years 1937-38-39 as 100.

Because of the system of "blanket assessment" employed in Alabama, whereby all rural land owned by a given taxpayer in a county is assessed as a unit, it was not possible in this State to derive separate value and tax data for each forest type and condition class. Tax data on small farm woodlands are also excluded, since such lands are assessed with crop and pasture lands in farm units. In these particulars the information respecting Alabama differs from that respecting Mississippi.

The seven counties of Mississippi selected as representative are shown in figure 2. The eight tables for Mississippi present data on the average assessed values and average ad valorem property taxes per acre of forest land in 1936-40, for the seven counties as a whole and for each county separately. The lands are classified by forest type and condition class, and the tables show also the respective annual indices, taking the average of the three years 1936-37-38 as 100. These data are based on the same sample properties used as a basis for the report on 1936-39 taxes

presented in Occasional Paper No. 89, and were obtained from the tax rolls of the selected counties.^{1/} Whereas data on "tax per acre" for the earlier years included the tax on such standing timber as was assessed on the sample properties in Mississippi, figures for 1940 represent taxes on the land only, not including any timber. The "assessed values per acre" indicated for all years covered by the tables refer to the land only. Under provisions of the timber severance tax act of April 1940, all standing timber in Mississippi is exempt from ad valorem taxes, but a 3-percent severance tax is levied on the value of the forest products at the time and place of severance. This fact should be borne in mind in appraising any trends in forest taxation in Mississippi that may be inferred from the index numbers for 1940.

Besides showing the current levels of assessment and taxation in both States, these data give some indication of recent trends in forest taxation, and in time similar figures covering a longer period will afford a valuable measure of this trend. Obviously these figures do not reveal the taxes levied on any particular property, because there is frequently wide disparity in assessments and total tax rates among individual properties within the same county. They do, however, afford a basis for determining whether an individual property is exceptionally favored or overburdened in regard to taxes.

^{1/} These 1940 data in Mississippi were obtained by Junior Forester J. D. Strange, Jr., Div. of State and Private Forestry, Region 8, U. S. Forest Service.

Note: Assistance in the preparation of these materials was furnished by the personnel of Work Projects Administration official project 165-2-64-102.

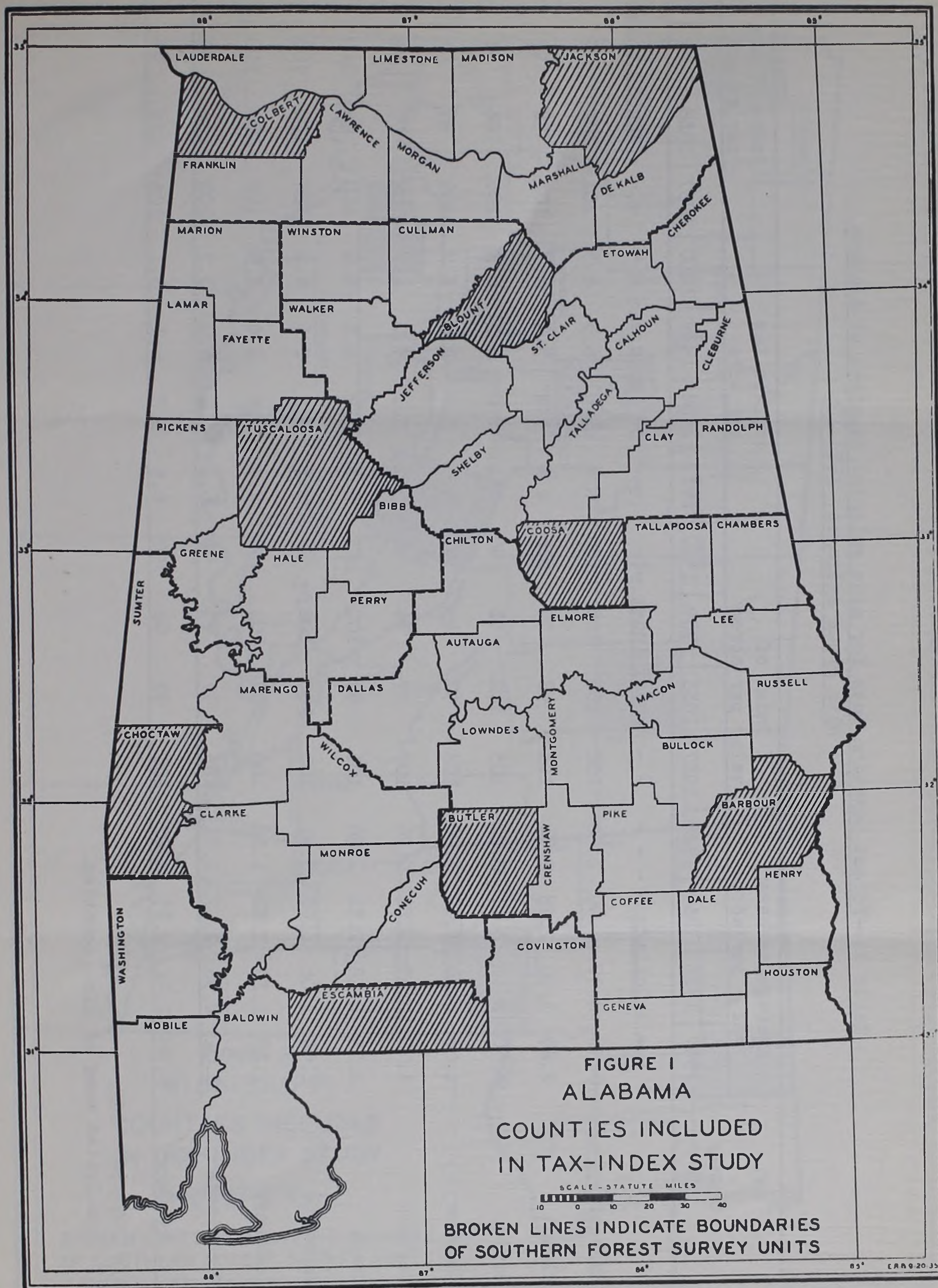


Table 1.—Forest taxation data for nine selected counties of Alabama,
with group averages, 1937-40

County	Average assessed value per acre				Index of value per acre ^{1/}				Average tax per acre				Index of tax per acre ^{1/}			
	1937	1938	1939	1940	1937	1938	1939	1940	1937	1938	1939	1940	1937	1938	1939	1940
	- - - - Dollars - - - -				- - Annual index - -				- - - - Cents - - - -				- - - - Annual index - -			
Barbour	2.90	2.90	2.90	2.90	100	100	100	100	6.8	6.8	6.5	6.5	101	101	97	97
Blount	2.89	2.76	2.78	2.71	103	98	99	96	6.1	5.8	5.8	5.7	103	98	98	97
Butler	3.50	3.42	3.11	3.22	105	102	93	96	7.4	7.2	6.5	6.8	106	103	93	97
Choctaw	4.66	4.16	4.09	3.90	108	97	95	91	9.8	8.7	8.6	8.2	109	97	96	91
Colbert	2.70	2.45	2.41	2.26	107	97	96	90	5.7	5.1	5.0	4.7	108	97	95	89
Coosa	2.53	2.48	2.51	2.86	101	99	100	114	5.3	5.2	5.3	6.0	100	98	100	113
Escambia	4.04	4.06	4.03	3.91	100	100	100	97	8.5	8.5	8.5	8.2	100	100	100	96
Jackson	1.32	1.32	1.32	1.32	100	100	100	100	2.8	2.8	2.8	2.8	100	100	100	100
Tuscaloosa	3.04	2.93	2.87	2.71	103	99	97	92	6.4	6.2	6.0	5.7	103	100	97	92
Average ^{2/}	3.06	2.94	2.89	2.87	103	99	98	97	6.5	6.3	6.1	6.1	103	100	97	97

^{1/} 1937-39 = 100.

^{2/} Unweighted mean of nine counties.

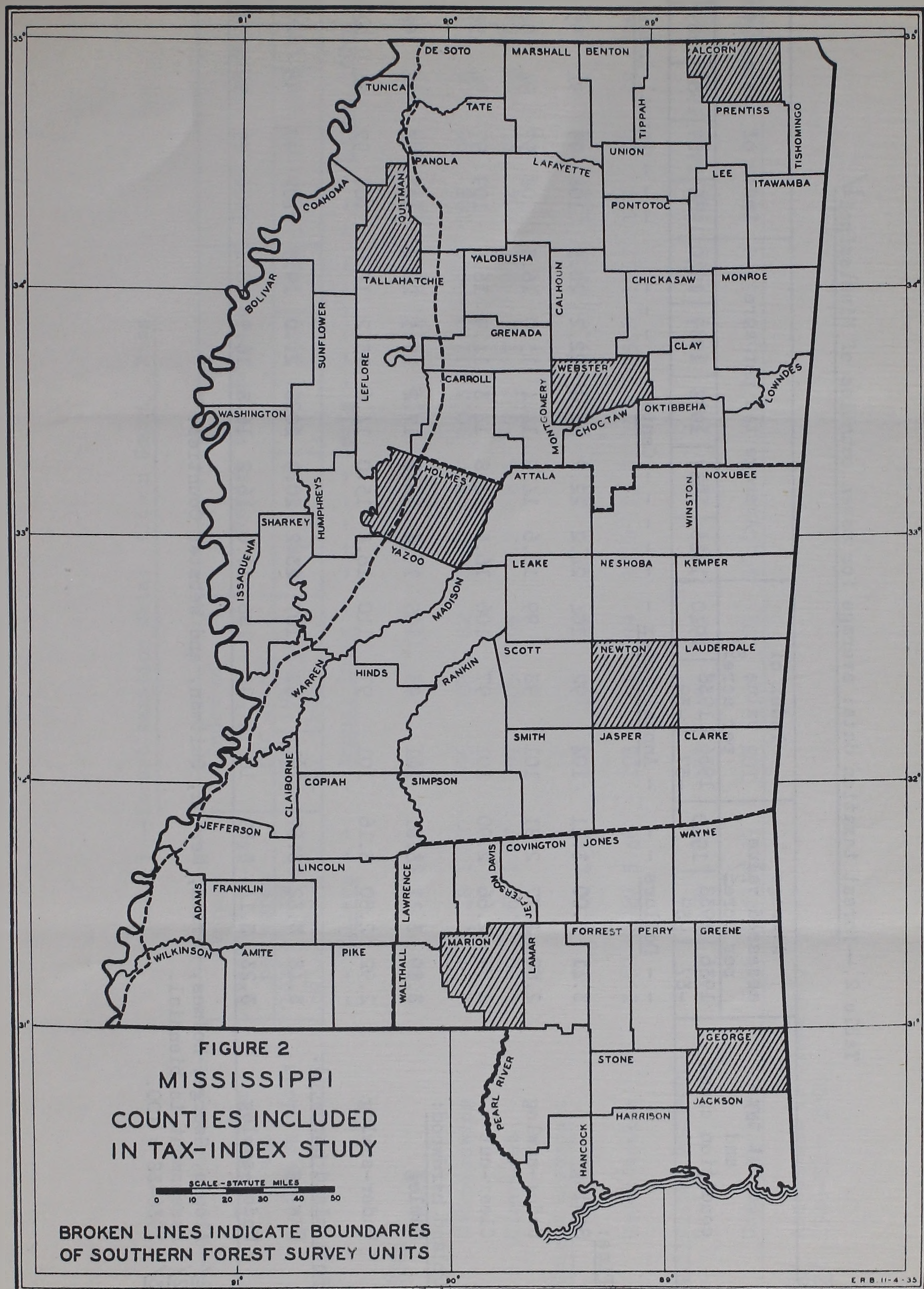


Table 2.—Forest taxation data: average for seven counties of Mississippi^{1/}

Forest type and condition class	Average assessed value per acre ^{2/}			Index of value per acre ^{3/}			Average tax per acre					Index of tax per acre ^{3/}				
	1936 -37	1938 -39	1940	1936 -37	1938 -39	1940	1936	1937	1938	1939	1940	1936	1937	1938	1939	1940
	- - <u>Dollars</u> - -			- <u>Annual index</u> -			- - - - - <u>Cents</u> - - - - -					- - - <u>Annual index</u> - - -				
<u>Pine:</u>																
Sawlog	3.41	3.00	3.41	104	92	104	24.2	22.2	21.2	22.2	20.5	108	99	94	99	91
Under-sawlog	2.88	2.77	2.81	101	93	99	16.6	14.9	14.4	15.0	16.3	108	97	94	93	107
Clear-cut	2.77	2.66	2.90	101	97	106	16.5	14.8	14.3	14.9	16.8	109	97	94	98	111
<u>Upland hardwood:</u>																
Sawlog	3.19	3.11	3.31	101	93	105	19.8	16.6	17.2	17.5	20.0	111	93	96	93	112
Under-sawlog	2.92	2.80	3.16	101	97	110	16.8	15.0	14.6	15.2	18.0	108	97	94	93	116
<u>Bottomland hardwood:</u>																
Sawlog	3.48	3.32	3.67	101	97	107	23.2	20.9	20.8	21.0	19.5	107	97	96	97	90
Under-sawlog	3.23	3.14	3.39	101	98	106	13.0	16.2	16.8	16.9	18.4	106	95	99	99	108

^{1/} Alcorn, George, Holmes, Marion, Newton, Quitman, and Webster Counties.

^{2/} Assessment is biennial.

^{3/} 1936-38 = 100.

Table 3.—Forest taxation data: Alcorn County, Miss.

Forest type and condition class	Average assessed value per acre ^{1/}			Index of value per acre ^{2/}			Average tax per acre					Index of tax per acre ^{2/}				
	1936 -37	1938 -39	1940	1936 -37	1938 -39	1940	1936	1937	1938	1939	1940	1936	1937	1938	1939	1940
	- - <u>Dollars</u> - -			- <u>Annual index</u> -			- - - - - <u>Cents</u> - - - - -					- - - <u>Annual index</u> - - -				
<u>Pine:</u>																
Sawlog	3.86	2.73	3.72	111	78	107	22.3	20.0	15.0	15.4	22.9	117	105	79	81	120
Under-sawlog	2.19	2.48	1.87	96	108	82	10.0	8.7	10.3	11.2	8.9	103	90	106	115	91
Clear-cut	1.50	1.62	1.67	97	105	108	7.2	6.3	7.1	7.4	8.6	104	91	103	107	125
<u>Upland hardwood:</u>																
Sawlog	4.62	4.62	4.52	100	100	98	26.2	21.0	21.7	21.0	23.2	114	91	94	91	101
Under-sawlog	3.62	3.27	3.46	103	93	99	18.6	15.8	15.2	15.8	17.7	113	96	92	96	107
<u>Bottomland hardwood:</u>																
Sawlog	4.27	3.90	4.22	103	94	102	26.8	24.3	27.2	27.4	25.6	103	93	104	105	98
Under-sawlog	3.75	3.38	3.29	103	93	91	19.0	16.1	15.7	16.3	17.2	112	95	93	96	102

^{1/} Assessment is biennial.^{2/} 1936-38 = 100.

Table 4.—Forest taxation data: George County, Miss.

Forest type and condition class	Average assessed value per acre ^{1/}			Index of value per acre ^{2/}			Average tax per acre					Index of tax per acre ^{2/}				
	1936 -37	1938 -39	1940	1936 -37	1938 -39	1940	1936	1937	1938	1939	1940	1936	1937	1938	1939	1940
	- - <u>Dollars</u> - -			- <u>Annual index</u> -			- - - - - <u>Cents</u> - - - - -					- - - <u>Annual index</u> - - -				
<u>Pine:</u>																
Sawlog	3.50	3.50	4.00	100	100	114	20.9	20.1	21.4	23.8	21.6	100	97	103	114	104
Under-sawlog	3.29	3.12	3.70	102	97	115	16.6	14.9	14.3	15.2	20.0	108	97	93	99	131
Clear-cut	3.03	2.95	3.68	101	98	123	15.0	13.5	13.2	14.3	19.5	108	97	95	103	140
<u>Upland hardwood:</u>																
Under-sawlog	3.05	3.01	3.43	100	99	113	15.6	13.9	13.5	14.4	18.3	109	97	94	101	123
<u>Bottomland hardwood:</u>																
Sawlog	3.10	3.00	3.50	101	98	114	17.8	15.6	14.3	15.8	17.8	112	97	92	98	112
Under-sawlog	2.96	2.99	3.79	100	101	128	15.4	14.0	14.0	15.1	20.0	106	97	97	104	133

^{1/} Assessment is biennial.

^{2/} 1936-38 = 100.

Table 5.—Forest taxation data: Holmes County, Miss.

Forest type and condition class	Average assessed value per acre ^{1/}			Index of value per acre ^{2/}			Average tax per acre					Index of tax per acre ^{2/}				
	1936 -37	1938 -39	1940	1936 -37	1938 -39	1940	1936	1937	1938	1939	1940	1936	1937	1938	1939	1940
	- - <u>Dollars</u> - -			- <u>Annual index</u> -			- - - - - <u>Cents</u> - - - - -					- - - <u>Annual index</u> - - -				
<u>Pine:</u>																
Sawlog	2.83	2.78	3.09	101	99	110	13.3	13.6	13.9	14.0	15.7	98	100	102	103	115
Under-sawlog	2.47	2.38	2.72	101	98	111	11.4	11.6	11.6	11.8	13.5	99	101	101	103	117
Clear-cut	2.41	2.32	2.55	101	97	107	12.7	12.2	12.3	12.7	13.8	102	98	99	102	111
<u>Upland hardwood:</u>																
Sawlog	2.28	2.37	2.39	99	103	103	12.4	11.8	13.0	13.1	13.4	100	95	105	106	108
Under-sawlog	2.53	2.63	2.83	99	103	111	12.8	12.9	14.0	14.0	15.2	97	98	106	106	115
<u>Bottomland hardwood:</u>																
Sawlog	4.38	4.36	4.66	100	100	107	22.6	21.7	23.5	23.1	25.0	100	96	104	102	111
Under-sawlog	4.08	4.16	4.23	99	101	103	22.3	21.6	24.2	24.1	24.3	98	95	107	106	107

^{1/} Assessment is biennial.^{2/} 1936-38 = 100.

Table 6.—Forest taxation data: Marion County, Miss.

Forest type and condition class	Average assessed value per acre ^{1/}			Index of value per acre ^{2/}			Average tax per acre					Index of tax per acre ^{2/}				
	1936 -37	1938 -39	1940	1936 -37	1938 -39	1940	1936	1937	1938	1939	1940	1936	1937	1938	1939	1940
	- - <u>Dollars</u> - -			- <u>Annual index</u> -			- - - - - <u>Cents</u> - - - - -					- - <u>Annual index</u> - -				
<u>Pine:</u>																
Sawlog	4.00	3.50	3.54	104	91	92	23.4	22.5	21.9	21.7	22.4	104	100	97	96	99
Under-sawlog	3.90	3.37	2.58	105	91	69	22.9	20.5	18.0	17.8	16.9	112	100	88	87	82
Clear-cut	3.74	3.37	3.34	103	93	92	21.2	19.3	17.5	17.5	17.9	110	100	91	91	93
<u>Bottomland hardwood:</u>																
Sawlog	4.02	3.77	3.78	102	96	96	20.8	19.4	19.0	20.1	18.2	106	98	96	102	92
Under-sawlog	4.00	3.70	3.61	103	95	93	21.8	19.8	19.8	18.4	17.8	106	97	97	90	87

^{1/} Assessment is biennial.

^{2/} 1936-38 = 100.

Table 7.—Forest taxation data: Newton County, Miss.

Forest type and condition class	Average assessed value per acre ^{1/}			Index of value per acre ^{2/}			Average tax per acre					Index of tax per acre ^{2/}				
	1936 -37	1938 -39	1940	1936 -37	1938 -39	1940	1936	1937	1938	1939	1940	1936	1937	1938	1939	1940
	- - <u>Dollars</u> - -			- <u>Annual index</u> -			- - - - - <u>Cents</u> - - - - -					- - <u>Annual index</u> - -				
<u>Pine:</u>																
Sawlog	3.00	3.00	3.00	100	100	100	21.4	18.8	18.8	19.2	17.7	109	95	95	97	90
Under-sawlog	2.97	2.97	3.09	100	100	104	18.6	16.6	17.1	17.4	18.1	107	95	98	100	104
Clear-cut	3.00	3.00	3.12	100	100	104	18.3	16.3	16.3	16.6	17.9	108	96	96	98	105
<u>Bottomland hardwood:</u>																
Sawlog	3.00	3.00	3.00	100	100	100	35.2	31.6	31.4	30.0	15.2	108	97	96	92	46
Under-sawlog	2.99	2.99	3.09	100	100	103	18.6	16.1	16.2	16.5	17.6	109	95	95	97	104

^{1/} Assessment is biennial.

^{2/} 1936-38 = 100.

Table 8.—Forest taxation data: Quitman County, Miss.

Forest type and condition class	Average assessed value per acre ^{1/}			Index of value per acre ^{2/}			Average tax per acre					Index of tax per acre ^{2/}				
	1936 -37	1938 -39	1940	1936 -37	1938 -39	1940	1936	1937	1938	1939	1940	1936	1937	1938	1939	1940
	- - <u>Dollars</u> - -			- <u>Annual index</u> -			- - - - - <u>Cents</u> - - - - -					- - <u>Annual index</u> - -				
<u>Bottomland hardwoods:</u>																
Sawlog	2.56	2.59	3.58	100	101	139	12.7	11.6	12.5	11.8	14.3	103	94	102	96	116
Under-sawlog	2.44	2.60	2.79	98	104	112	11.6	10.5	12.7	11.8	11.6	100	91	109	102	100

^{1/} Assessment is biennial.

^{2/} 1936-38 = 100.

Table 9.—Forest taxation data: Webster County, Miss.

Forest type and condition class	Average assessed value per acre ^{1/}			Index of value per acre ^{2/}			Average tax per acre					Index of tax per acre ^{2/}				
	1936 -37	1938 -39	1940	1936 -37	1938 -39	1940	1936	1937	1938	1939	1940	1936	1937	1938	1939	1940
	- - <u>Dollars</u> - -			- <u>Annual index</u> -			- - - - - <u>Cents</u> - - - - -					- - <u>Annual index</u> - -				
<u>Pine:</u>																
Sawlog	3.29	2.48	3.09	109	82	102	43.8	38.3	35.7	39.4	22.7	111	97	91	100	58
Under-sawlog	2.46	2.29	2.88	102	95	120	19.9	17.2	15.4	16.8	20.4	114	98	88	96	117
Clear-cut	2.92	2.68	3.02	103	94	106	24.8	21.0	19.2	21.0	23.3	114	97	88	97	107
<u>Upland hardwood:</u>																
Sawlog	2.67	2.33	3.01	104	91	118	20.9	17.1	17.0	18.5	23.5	114	93	93	101	128
Under-sawlog	2.47	2.28	2.92	102	95	121	20.4	17.5	15.5	16.6	20.6	115	98	87	93	116
<u>Bottomland hardwood:</u>																
Sawlog	3.00	2.64	2.98	104	92	103	26.6	22.2	17.0	18.5	20.3	121	101	78	84	93
Under-sawlog	2.40	2.17	2.92	103	94	126	17.0	15.6	14.9	15.9	20.2	108	99	94	101	128

^{1/} Assessment is biennial.

^{2/} 1936-38 = 100.